

**Penalties for Infringement of the Internal Revenue Law.**

The Internal Revenue law, which we have already pretty fully reviewed in these columns, is simply provided with penalties against the infringement of its provisions. These we have placed in alphabetical order in the table found below—by which the whole system of preventives against fraud, is placed in concise and compact form. By it, those who are interested in knowing the penalty provided for the infringement of the law in any one of its particulars can gain the desired information at a glance without subjecting themselves to the inconvenience of consulting many different sections of the law.

Many of these penalties are imposed for offenses which are every day committed by individuals. It will prove instructive to all to look over the table and learn to what they subject themselves, by neglect of the obligations imposed on them, and by willful infringement of the provisions of the law.

**ALPHABETICAL TABLE OF PENALTIES.**

**ADVERTISING.—**Penalties for fraud or evasion of duties, \$1,000.

**ASSESSORS.—**Penalty for an assessor demanding of, or receiving directly or indirectly from any assistant or subordinate in his office, any portion of the compensation allowed the said assessor, or any other considerations, money, emoluments from office, and a fine of \$100 less than \$400.

**BOOKKEEPERS.—**Penalty for entering upon and performing the duties of his office without having taken the oath or affirmation prescribed, or for willfully neglecting to perform any of the duties prescribed, at the time and in the manner designated in the law, or for knowingly making any false or fraudulent declaration or statement, or for demanding or receiving any compensation, or reward other than those allowed, or for extorting or exacting from an office, a sum not exceeding \$1,000, or for infringement not exceeding 7 years, both, at the discretion of the court, and dismissed from office and disqualification forever from holding any office under the government of the United States.

**ASSESSORS.—**Penalty for failing to take the oath, extraction, making of false returns, sum as in similar cases of "Assessors."

**ACTION SALES.—**Penalty for failure to make list or return of the gross amount of, and to pay day, \$500.

**ACTIONEERS, selling goods otherwise than by auction, without taking license for that purpose, \$500, or imprisonment for a term not exceeding 2 years, or a fine not exceeding \$100 or both.**

**BANES.—**Penalty for failure to make returns as required, \$500 and the additional penalty, and for failing to otherwise provide.

**BANES not making dividends.—**Penalty for default in making returns as required, \$1,000.

**BARS, Lager-House, Ale, Porter, and other similar Fermented Liquors.—**Penalties for non-payment of duties on, at the time of rendering the account of the same, or at the time when this shall have become payable, 10 per cent. on the amount of duties.

**BARTERS, neglecting or refusing to furnish the account of articles required, and duplicate thereof, or refusing to permit Assessors Assistant Assessors, Collectors or Deputy Collectors, or Inspectors to examine the books, as required.—Penalty for every such refusal or neglect \$500.**

**BARTERS.—**Penalty for refusal of, to admit revenue officers, or to suffer them to examine property, articles or objects, to inspect accounts, for cash received \$500.

**BARTERS.—**Penalty for selling or offering to sell any merchandise, produce, or gold or silver bullion, money, exchange, amount currency, promissory notes, stocks, bills, or other securities not bearing date at the time the property of the person selling or offering to sell, in addition to all other penalties provided in each case, 50 per cent. in addition to the rates of duty prescribed.

**BILLION.—**Persons or corporations selling, transporting, or causing to be transported, exported or carried, to be exported from the United States, goods, or gold or silver in the usual state, shapes, or manner of manufacture, are subject to a penalty of \$1,000.

**BILLERS.—**Penalty for making clerks without permit, forfeiture of cigar or tobacco for making cigars, which may be found in possession of such person.

**COLLECTORS.—**Penalty for failure either to collect or to render their accounts, or to pay over in the manner prescribed, a list of the sums of the debts of the collector for the time rendered, with a per cent. added for expenses and charges of collection.

**COLLECTORS.—**Penalty for exertion or willful aggression, under color of law, or for demanding other or greater sums than those authorized, or for receiving any fee, compensation or reward, except as allowed for the performance of any duty, a sum not exceeding \$1,000, or imprisonment for not exceeding 1 year, or both, at the discretion of the court, and dismissed from office and disqualification for office.

**CLOTHERS.—**Penalty for making clerks without permit, forfeiture of cigar or tobacco for making cigars, which may be found in possession of such person.

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**CLOTHERS.—**Penalty for neglecting or refusing to furnish the account of spirits or liquors required, and duplicate thereof, or refusing to permit Assessors, Assistant Assessors, Collectors or Deputy Collectors, or Inspectors to examine the books, as required, for cash received \$500.

**CLOTHES.—**Penalty for fermenting liquors, or spirits, neglecting or refusing to make true and exact entry and report of the value of articles, or for receiving for-mented liquors, or the still-holders, or other persons, in the place of distilling, the number of capacity of the stills, still-holders, or holders, and name of the person, firm, company, or corporation using the same.—Penalty \$100.

**CLOTHES.—**Penalty for refusal of, to admit Revenue Officers, or to suffer them to examine property, articles, or objects, or to inspect accounts, for cash received \$500.

**CLOTHES.—**Penalty for fermenting liquors, or spirits, neglecting or refusing to make true and exact entry and report of the value of articles, or for receiving for-mented liquors, or the still-holders, or other persons, in the place of distilling, the number of capacity of the stills, still-holders, or holders, and name of the person, firm, company, or corporation using the same.—Penalty \$100.

**CLOTHES.—**Penalty for refusal of, to admit Revenue Officers, or to suffer them to examine property, articles, or objects, or to inspect accounts, for cash received \$500.

**CLOTHES.—**Penalty for selling or removing, for sale with intent to defraud, or for possessing raw material and the tools, &c., intended for its manufacture, \$1,000.

**CLOTHES.—**Penalty for possessing articles as above with intent to sell, defraud, or defraud, \$500 or less than double the amount of duties fraudulently attempted to be evaded.

**CLOTHES.—**Penalty for non-payment of tax within 30 days after June 30, and for 10 days after demand thereof by the collector, 10 per cent. on the amount of duties, plus interest, except from the estates of deceased and insolvent persons.

**CLOTHES.—**Penalty for neglect or refusal to pay the income tax after demand—detracts.

**JEWELERS, workers or artificers in gold and silver, for using un stamped bullion, are liable to a penalty of \$1,000 for each offense, and to a fine not exceeding \$1,000 for a term not exceeding two years, or a fine not exceeding \$500 or both.**

**LOTTERIES.—**Penalty for neglect to make returns, &c., \$1,000 and the additional penalties and forfeitures in other cases provided.

**LOTTERIES.—**Penalty for neglect to take license, in addition to all other penalties, and forfeitures imposed by law for the evasion of license fees or other taxes upon lottery business, for each offense in selling tickets or certificates, \$500.

**MANUFACTURERS.—**Penalty for refusal of, to admit revenue officers, or to suffer them to examine property, articles or objects, or to inspect accounts, for each refusal \$500.

**MANUFACTURERS of spirits, refined coal-oil, or other oil, required to be labeled.—Penalty for refusal of, to admit revenue officers, or to inspect their premises, or for as much as may be necessary for the performance of his duties, or for obstructing an inspector in the performance of his duties, \$100.**

**MANUFACTURERS—Penalty for neglect to pay duties on, within ten days after demand, a levy on the real or personal property of the producer or manufacturer.**

**MANUFACTURERS—Penalty for neglect or refusal to pay duties, forfeiture of the goods manufactured and used by or not passed out of the possession of the manufacturer.**

**MANUFACTURERS of tobacco, snuff, or cigars—Penalty for manufacturing for sale, without first obtaining the permit required, \$500, and in addition liability to imprisonment for not exceeding one year, at the discretion of the court.**

**MANUFACTURERS of tobacco, snuff, or cigars on commission—Penalty for any fraud or collusion by which the government shall be defrauded, or attempted to be defrauded, by a party with whom the manufacturer and the government are at variance.**

**MANUFACTURERS of tobacco, snuff, or cigars—Penalty for any manufacture for sale, without first obtaining the permit required, \$500, and in addition liability to imprisonment for not exceeding one year, at the discretion of the court.**

**MANUFACTURERS of tobacco, snuff, or cigars—Penalty for attempting to evade payment of duties upon spirit by the alteration of such marks, \$100.**

**MARKING fraudulently of any mark or package of spirit, dash, or any part of any manufactured tobacco, snuff, or cigars, upon which the duties have not been paid, by knowledge thereof, \$100.**

**MARKERS—Penalty for neglect to pay duties on the time spent in his advertisement and notices.**

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